

B26 (Official Form 26) (12/08)

United States Bankruptcy Court  
Eastern District of Virginia

In re Juliana Riahi, Case No. 13-11487

Debtor

Chapter 11

**PERIODIC REPORT REGARDING VALUE, OPERATIONS AND PROFITABILITY OF  
ENTITIES IN WHICH THE ESTATE OF JULIANA RIAHI  
HOLDS A SUBSTANTIAL OR CONTROLLING INTEREST**

This is the report as of May 9, 2013 on the value, operations and profitability of those entities in which the estate holds a substantial or controlling interest, as required by Bankruptcy Rule 2015.3. The estate of Juliana Riahi holds a substantial or controlling interest in the following entities:

Name of Entity	Interest of the Estate	Tab #
Smarttech International LLC	65%	

This periodic report (the “Periodic Report”) contains separate reports (“Entity Reports”) on the value, operations, and profitability of each entity listed above.

Each Entity Report shall consist of three exhibits. Exhibit A contains a valuation estimate for the entity as of a date not more than two years prior to the date of this report. It also contains a description of the valuation method used. Exhibit B contains a balance sheet, a statement of income (loss), a statement of cash flows, and a statement of changes in shareholders’ or partners’ equity (deficit) for the period covered by the Entity Report, along with summarized footnotes. Exhibit C contains a description of the entity’s business operations.

**THIS REPORT MUST BE SIGNED BY A REPRESENTATIVE OF THE TRUSTEE OR DEBTOR IN POSSESSION.**

The undersigned, having reviewed the above listing of entities in which the estate of Juliana Riahi holds a substantial or controlling interest, and being familiar with the Debtor’s financial affairs, verifies under the penalty of perjury that the listing is complete, accurate and truthful to the best of his/her knowledge.

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Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Authorized Individual

\_\_\_\_\_  
Name of Authorized Individual

\_\_\_\_\_  
Title of Authorized Individual

[If the Debtor is an individual or in a joint case]

Signature(s) of Debtor(s) (Individual/Joint)

\_\_\_\_\_  
Signature of Debtor

\_\_\_\_\_  
Signature of Joint Debtor

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**Exhibit A**  
**Valuation Estimate for Smarttech**  
**International LLC**

Debtor owns a 65% interest in Smarttech International LLC (“STT”). STT has no value. It ceased operations in September 2011. It has not conducted any business since that time.

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**Exhibit B**  
**Financial Statements for Smarttech International**  
**LLC**

STT has not conducted any business since September 2011. It does not have any financial statements for the period requested.

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**Exhibit B-1**  
**Balance Sheet for Smarttech**  
**International LLC**  
As of [date]

STT has not conducted any business since September 2011. It does not have balance sheets for the period requested.

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**Exhibit B-2**  
**Statement of Income (Loss) for Smarttech**  
**International LLC**  
Period ending [date]

STT has not conducted any business since September 2011. It does not have any Income Statements for the period requested.

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**Exhibit B-3**  
**Statement of Cash Flows for Smarttech**  
**International LLC**  
For the period ending [date]

STT has not operated since September 2011.

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**Exhibit B-4**  
**Statement of Changes in Shareholders'/Partners' Equity (Deficit) for Smarttech**  
**International LLC**  
period ending [date]

There have been no changes to the Debtor's ownership interest during the relevant period.

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**Exhibit C**  
**Description of Operations for Smarttech**  
**International LLC**

STT was a staffing company. It does not conduct any business currently.